

A4

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FIG. 1

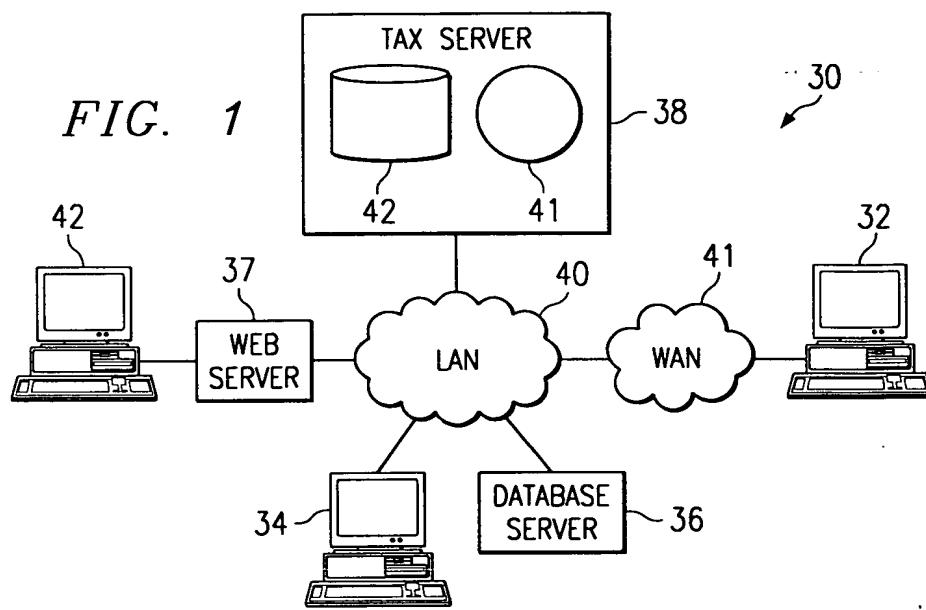
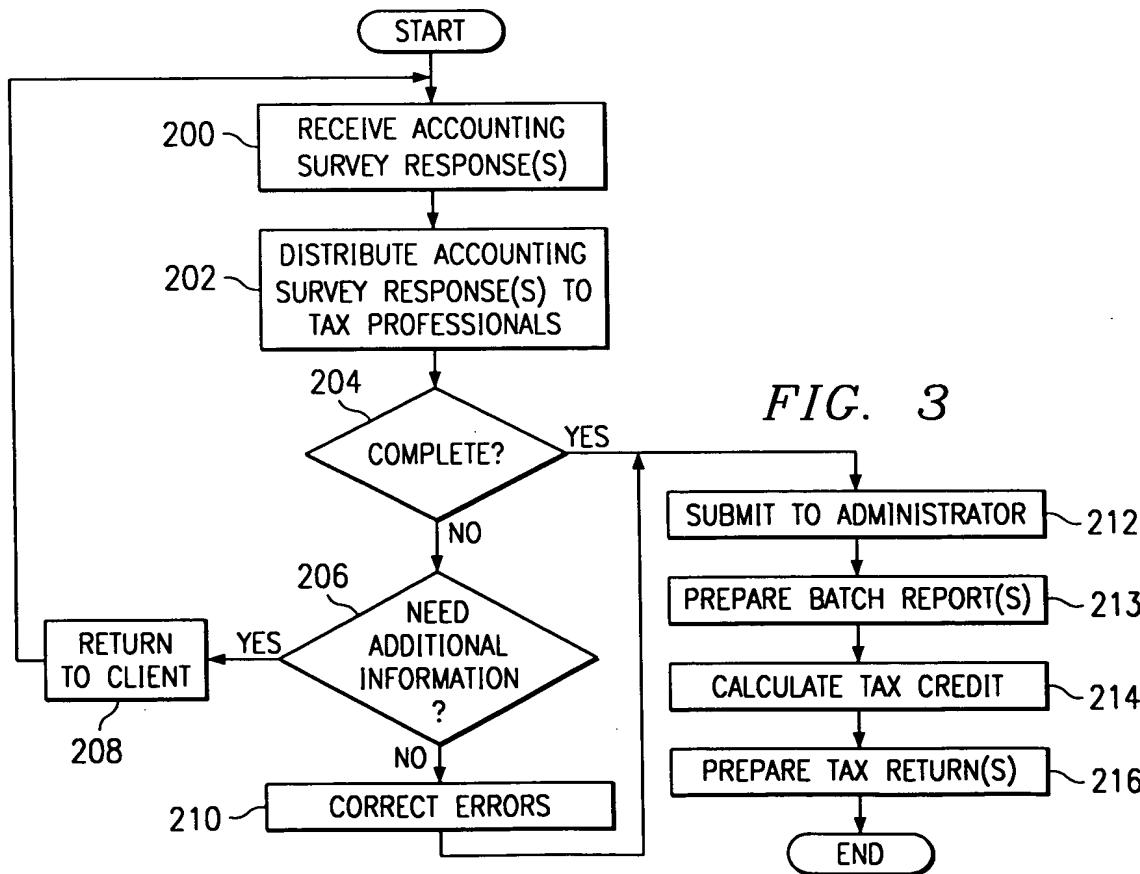
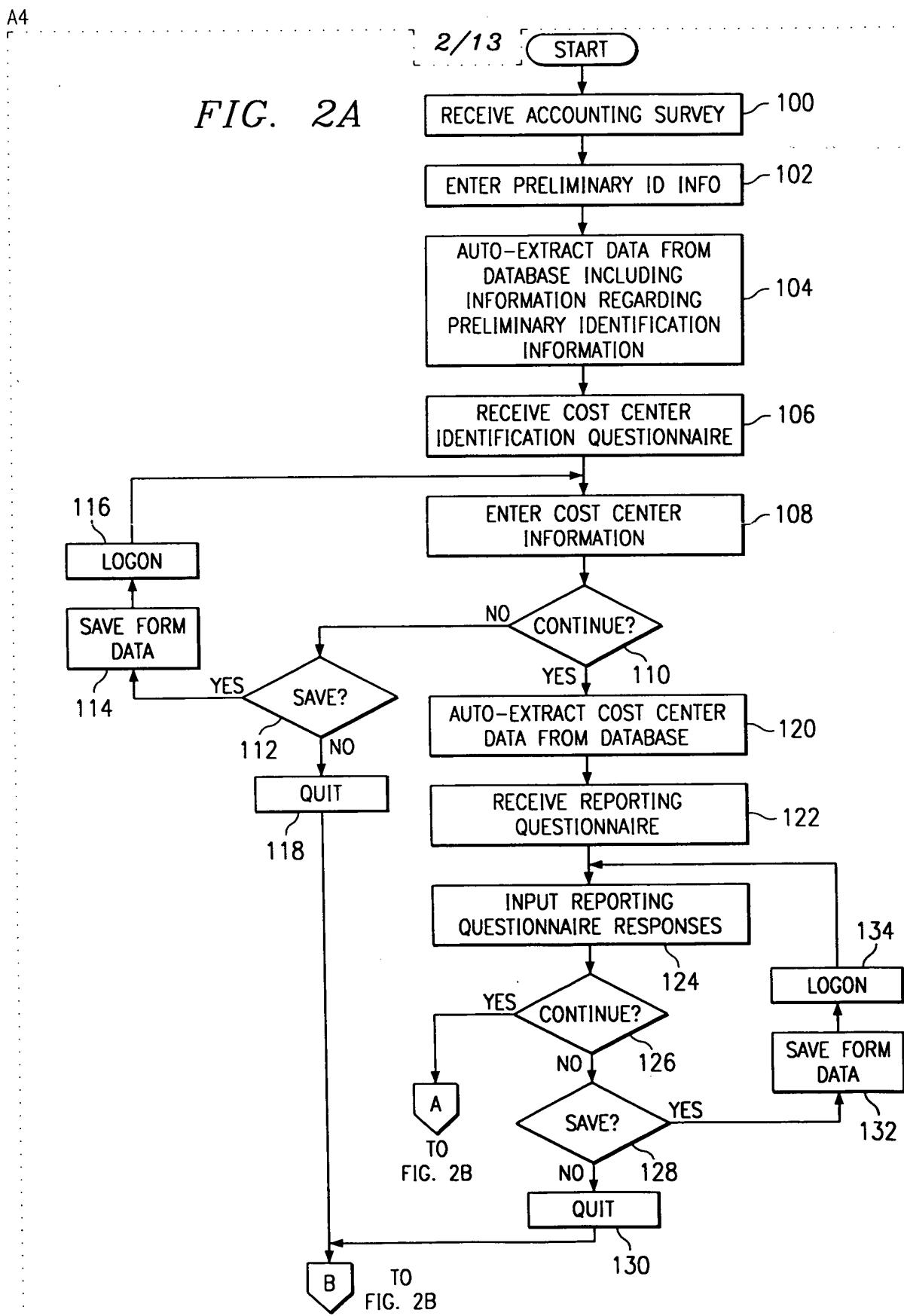


FIG. 3



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FIG. 2A



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FROM FIG. 2A

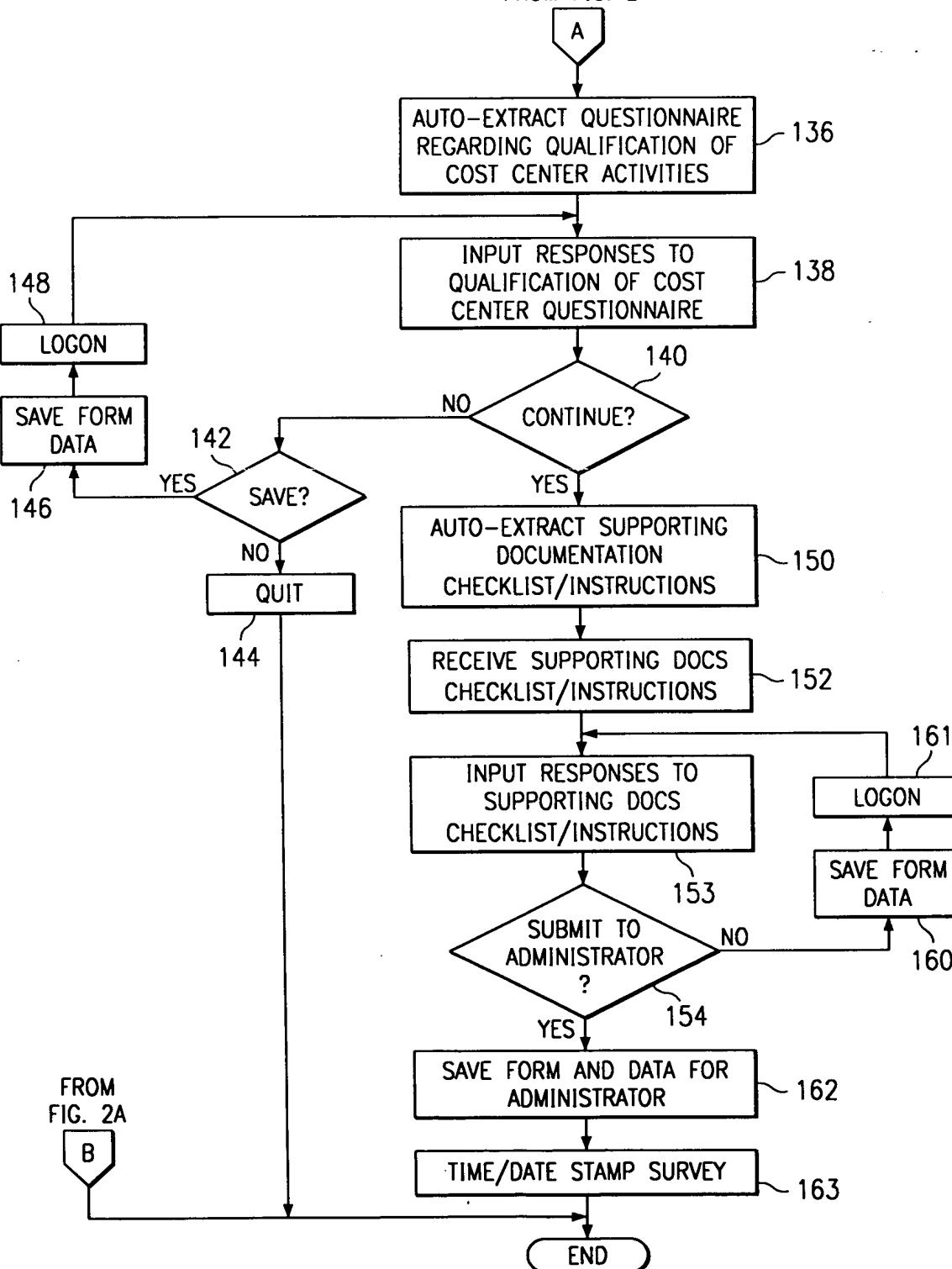


FIG. 2B

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300

GTS-R&E Tax Credit

2000 R&E On-line Survey

301 MOC

303 RC

Sign In

302

304

306

Welcome to the Global Tax Services - Research and Experimentation Tax Credit Intranet site. The R&E Tax Credit represents a significant tax savings to EDS. It is a Tax Credit for expenses incurred by EDS for Research & Development.

WHAT QUALIFIES FOR THE CREDIT?

Software/Systems development (for customers and for internal use). 310

Certain enhancements/improvements developed for existing systems.

Development of new processes/methodologies.

WHAT ARE THE PRIMARY CRITERIA?

Development or Improvement of a Product.

Existence of Uncertainty.

Technological in Nature.

Process of Experimentation.

Tax Credit Survey - click this link to download the 2000 survey in MS Word format.

CONTACT

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RELATED LINKS

[Finance Reference](#)

[Materials](#)

[Global Controller's Organization](#)

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FIG. 5

GTS-R&E Tax Credit

2000 R&E SURVEY
SECTION A. LOB AND COST CENTER IDENTIFICATION

1. MOC: Cost Center:
3 Digits (required field) 7 Digits with no dot (required field)

Sum Center:

2. LOB Identification:
LOB Name: 320
Division/Group:
Account:

3. Information on Person Completing Survey:
EDSNET ID:
Your Name:
Phone: 328
Mailing Address:
City: State:
ZIP:

4. Information on Person Primarily Responsible for this Cost Center:
EDSNET ID:
Name: 330
Phone:

5. Please provide a description (overview) of your cost center activities:

332

If you are reporting for an M&A cost center, which
Note: should be indicated in the space above, be sure
to complete Section B. questions 1 and 5. 336

Continue Save and Exit Quit

A4

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FIG. 6A

GTS-R&E Tax Credit

SECTION B. MAN MONTH REPORTING

"Man Month Reporting"

342

In this section, you will be reporting "qualifying man months". To help us identify qualifying activity, we have put in a question that ask you to break out your cost center activities into different categories by percentage of time spent in each category compared to the total time incurred for your cost center. Qualifying man months must meet the following criteria: 1) development or improvement of a product, including enhancements; 2) existence of uncertainty with efforts intended to eliminate the uncertainty; 3) technological in nature, where project activities rely on the principles of computer science, engineering, mathematics; 4) process of experimentation, where project activities include testing, analyzing, evaluating. These activities will typically include new software development, whether for sale to a customer or to be used internally, improvements (enhancements) to existing systems, and other support provided to our customer accounts where the above criteria are met. NOTE> Qualifying activities are NOT limited to software development.

You are requested to report project activities and associated Man Months by Cost Center. We are reporting project activities for the whole cost center in one Survey, versus completing separate Surveys for each individual project. Your cost center will be considered a Primary or a Secondary cost center. You are typically considered a Primary Cost Center if you report to the Account for which the project is being done. You are considered a Secondary Cost Center if you are providing resources to the Account, but you report to a support group such as Resource Center. In order to obtain the necessary documentation to claim the credit, it is important that we receive a Survey from you, even if you are just providing resources to an account (i.e., if you represent a Resource Center or other SE Development Center). You will report the man months associated with your project activities under question 2.a. on the page below.

Note: Refer to Section D. "CHECKLIST - INCLUDE WITH THE 2000 R&E SURVEY", to see the items you will need to provide in support of your reported man months.

SECTION B. MAN MONTH REPORTING (continued)

1. Cost Center Activity Allocations.

Using the following category descriptions for your cost center activities, list the percentage of time spent in each applicable category compared to the total time incurred. Be sure your percentages add up to 100%. Use only integer values. Values with decimal points are not permitted.

TO FIG. 6B

A4

FROM FIG. 6A 7/13

FIG. 6B

Activity Allocations:

- 344 ~ [10] Software/Systems Development (include planning, design, requirements)
345 ~ [10] Software/Systems Enhancements
346 ~ [10] Software/Systems Integration
347 ~ [10] Software/Systems Implementation
348 ~ [10] Process/Methodology
349 ~ [0] M&A (M&A cost centers, complete question 5 below)
350 ~ [50] Routine Maintenance (bug fixes where no enhancements are performed)
351 ~ [0] Other: Description: [] ~ 353
352 ~ [100] % Total Cost Center Activity

2. Reporting 2000 Project Man Months for the Cost Center.

The general ledger reports

the following total man months for your cost center [157] ~ 354

Please report the total qualifying man months for your cost center. Total qualifying man months should be the man months related to categories 1-6 above, and they should meet the criteria explained on the preceding page.

a. 2000 Qualifying Man Months – For Your Cost Center: Man Months: [1]

* Should tie to question 3 detail.

b. Identification of Additional Cost Centers:

If you use different cost center to report other persons or groups who support your projects (such as Business Analysts, etc.), please provide the following information: [] ~ 360

MOC: [] ~ 358 Cost Center: [] ~ 359 Qualifying Man Months: [0]

Description of the support provided:

[] ~ 361

3. Project Identification

Please list all projects worked on in your cost center for the year with qualifying activities. The list should include continuing projects and new projects.

For all projects, please include the following information:

1. Year Project Began.
2. Status: Please indicate whether projects are completed or continuing next to the project name.

TO FIG. 6C

A4

FROM FIG. 6B 8/13

FIG. 6C

Show total qualifying man months for each project. Note that total qualifying man months for all projects in your cost center must equal the total qualifying man months reported in question 2.a. above.

380

382

364

Project Name	Qualifying Man Months	Year Project Began (CCYY)
366 PROJECT	1	2000
367	0	
368	0	
369	0	
370	0	
371	0	
372	0	
373	0	
374	0	
375	0	
376	0	
377	0	
TOTAL QUALIFYING MAN MONTHS:	1	384

Note: Total qualifying man months must equal response to question 2.a. above.

4. Outside Contractors.

a. Total 2000 Outside Contractor Labor expense for your cost center was: 33664

Please indicate the percentage of these costs that relate to qualifying cost center activities:

386

0 388

b. If you use a different cost center to report outside contractor expenses, please list that MOC, cost center and related percentage of contractor qualifying activities:

392

MOC: 390 Cost Center: 391

Qualifying Percentage: 0

TO FIG. 6D

A4

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FROM FIG. 6C

5. M&A Cost Centers.

Management and supervisory time that can be allocated to qualifying, technical work being performed in the detail/operations cost centers (i.e., the time spent managing and supporting projects) should qualify. If your cost center is an operating cost center, please list your M&A cost center along with the percentage of time they spent managing your projects. If your cost center is an M&A cost center, please provide the following information:

394

Project Names Being Managed/Supported	Where Projects are Reported		Percentage of Time Spent Managing Projects
	MOC	Cost Center	
			0
			0
			0
			0
			0
			0
			0
			0
			0
Total Percentage of Time Spent Managing Projects			0

Continue

Save and Exit

Quit

FIG. 6D

A4

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FIG. 7A

GTS-R&E Tax Credit

SECTION C. QUALIFICATION OF PROJECT/COST CENTER ACTIVITIES

1. "Development or Improvement of a Product"

Please describe the new development or improvement (or intended development or improvement) resulting from your 2000 cost center activities. Use examples from selected projects in your cost center. In your explanation, please tell about the new or improved functionality resulting from your project activities.

N/A

402

2. "Existence of Uncertainty"

Qualifying research requires the existence of uncertainty in the development process. Uncertainty exists where the capability, method, or appropriate design is not known or reasonably available. The use of a standard methodology of systems development provides a logical approach to the process of development, but does not guarantee the success of the project due to uncertainties encountered during development. Even though we accept work with the intention of successfully completing the task, uncertainty may still exist if the path of completion is not known, specific technical risks are identified, the development process is not certain, failures occur at various points, etc. Uncertainty may also exist if there is no more than one alternative to be addressed in determining the best way to achieve the intended results.

Please describe the problems encountered, limitations faced, alternative solutions addressed, or other uncertainties encountered with your project activities in 2000. Use examples from selected projects in your cost center.

N/A

403

3. "Technological in Nature"

During the development of the new or improved product, was the information discovered technological in nature (i.e., did it rely on the principles of computer science, engineering, or mathematics)?

Yes

404

No

4. "Process of Experimentation"

TO FIG. 7B

A4

11/13

FROM FIG. 7A

FIG. 7B

Qualifying research involves the process of experimentation. "Process of Experimentation" includes an evaluation of more than one alternative to achieve the desired result. Even though we may know a particular method for achieving the result, process of experimentation may be used to determine a better method of achieving the desired outcome. In addition, experimentation is demonstrated when certain coding has been done that creates an unexpected problem, which is then resolved by modifying the code, or writing additional code.

Please describe any alternative solutions, alternative methods/processes of development, or any other examples of experimentation addressed with your 2000 project activities. Use examples from selected projects in your cost center.

N/A

405



5. "Computer Software Usage"

- a. Is the computer software resulting from your project activities being developed for use in another computer software development project?

Yes

← 406

No

407

If yes, please describe

- b. Is the computer software resulting from your project activities being developed for use in a production process (i.e., software may be used for the robotics used in operating a manufacturing process)?

Yes

← 408

No

409

If yes, please describe

- c. Is the computer software resulting from your project activities being developed to provide computer services for a customer?

Yes

← 410

No

Note: If you checked "Yes" to any of the three above questions (5.a. through 5.c.), Skip questions 5.d. through 5.f. below. The following questions in this section (5.d. through 5.f.) relate to software developed for EDS' own internal use (i.e., software that is not intended to be marketed to outside customers including GM, and is not intended to support any customer accounts).

TO FIG. 7C

A4

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FROM FIG. 7B

FIG. 7C

An example of computer software being "innovative" is where the software results in a cost reduction, an increase in speed, or results in some other increase in efficiency.

Can the computer software resulting from your project activities be considered innovative?

- Yes ← 411
 No

412

If yes, please describe

e. "Economic Risk"

Computer software development is considered to involve economic risk when there is uncertainty as to when resources committed to the project will be recovered, due to cost overruns or time overruns.

Do your software development activities involve significant economic risk?

- Yes ← 413
 No

414

If yes, please describe

f. "Commercially Available"

Computer software is considered to be commercially available for use where:

- . The software can be purchased, leased, or licensed on the commercial market; and
- . It can be used for the intended purpose without modification.

At the time you started the development activities for your projects, was the computer software commercially available?

- Yes ← 415
 No

6. "Customer Contracts"

a. Does EDS receive payments from the customer for our product or process development activity? Attach a copy of the contract.

- Yes ← 416
 No

If yes,

(i) Who is the customer?

417

(ii) Total payments received for project in 2000?

418

TO FIG. 7D

A4

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FROM FIG. 7C

- (iii) Is EDS entitled to full payment under the contract, regardless of whether EDS satisfies contract or customer performance standards? Yes No
- (iv) If EDS does not satisfy certain contract or customer performance standards, is EDS required to refund any portion of payments received, accept lower fees, or otherwise compensate the customer (such as by crediting service hours)? Yes No ← 419
- (v.) Is the development contact attached? Yes No ← 420
If no, who may the contact be obtained from?

Name:

← 421

Phone:

- b. Does EDS retain substantial rights in the product or other technology related to your project (i.e., EDS maintains ownership, or retains other rights, such as licensing rights, intellectual property rights, right to use the product, etc.)?

Yes ← 422

423

No

If no, please describe

- c. Is EDS required to pay the customer for the right to use the product EDS has developed?

Yes ← 424

425

No

If yes, please describe

Continue

Save and Exit

Quit

FIG. 7D